

**Report a Concern to the
Office of the State Auditor**

Click and type in the highlighted boxes below. Instructions for submitting this form can be found at the end of page 3: do not use the "Submit Form" button, above.

Your Name:

Your Phone Number or E-mail:
(specify preferred contact method)

Local Unit of Government:

Minneapolis Public Schools, Special District No. 1

☐ Check this box if you consider yourself a mandated reporter under Minn. Stat. §§ 6.67 or 609.456, subd. 1.

Please click in the box below and type your concerns in detail.

District is aware of \$8000 in missing funds from North High School. High School Athletic Director, Dr. Leo Lewis took deposit of \$8000 to the school secretary late in the day on March 30, 2017 for deposit; the secretary was due to leave for vacation the following day and were not immediately deposited. The funds were not counted by anyone other than Dr. Lewis and remained in an unlocked file cabinet in a locked room in the North High main office for the entire Spring Break. A key to the locked room was left in the secretary's unlocked desk drawer. The District's internal audit found that most people in the school had access to where the cash was stored. The school did not have a functioning safe. Approximately two weeks later, Dr. Lewis noticed the \$8000 was missing.

The District's internal audit found inconsistencies in the frequency of processing and depositing athletic funds in the 2016/2017 school year.

The personnel investigation and internal audit also found that Dr. Lewis took athletic funds off District property in his personal vehicle in order to exchange the funds into \$100 bills; athletic funds were also occasionally deposited with the Finance Department at the District's Central Office (Davis Center).

Further, there were policy violations regarding purchase of goods by the North High Athletics Department, however purchasing policies were not consistently enforced.

If the text box (above) is full, go to the top of the next page and click in the large box to add information. The reporting form will not automatically continue your typing from this page to the next.

Continued on next page

Continue typing in the box below, if needed.

Has law enforcement been notified? Provide details, if applicable.

Yes - Minneapolis Police Department. CCN:MP-17-153614

Continued on next page

Have any internal control changes been implemented? If so, please specify.

A series of District-wide controls have been implemented across the Athletics Department:

1. Game Report - after any athletic event, whether money has been exchanged or not, a game report must be completed. Documents start-up money, detail about different fees collected (student vs. adult fees), and expenses.
2. Concession Report - whenever the District runs a concession stand (as opposed to a Booster club running the concession), a similar report must be completed to account for start-up money,
3. Participation Report - for all sports where a fee is required to participate, a detailed accounting of fees associated with students who participate in the sport.
4. Centralized Budget Data - centralized accounting across all sites of budget and expenses of athletics across MPS; shared with each Athletic Director on a monthly basis for awareness and accountability.

The District's internal auditor also made a series of recommendations, including:

1. Provide two working safes to the school. While waiting for Dunbar pickup all cash and checks received should be stored in the safe at the main office.
2. Restrict back room keys to the secretaries at the main office, where one safe is stored; only the Principal and the Assistant Principal (or their respective designees) will have the combinations for the safe at the main office.
3. The Athletic Director will not take cash from the building to a bank to consolidate into smaller bills.
4. As money comes into the main office, the secretaries will immediately count and make deposit.

When you have completed your report, you may submit it to the Office of the State Auditor by:

- *Saving this form to your computer's desktop and e-mailing it to the Office of the State Auditor at: concerns@osa.state.mn.us; or*
- *Printing this form and mailing it to:*
Office of the State Auditor, 525 Park Street, Suite 500, St. Paul, MN 55103.

Once your reporting form is received, you will be contacted by the Office of the State Auditor.

If you also have supporting documentation of your concerns, you may either:

- *Attach it with this form and send it to the e-mail address above; or*
- *Enclose it in an envelope with this form and mail it to the street address above.*

NOTE: Information that could reasonably be used to determine the identity of a mandatory reporter under Minn. Stat. § 609.456 is classified as private by Minn. Stat. § 6.715, subd. 2. This information will be used by the Office of the State Auditor or its agents to review the evidence you supply in writing. It may also be released pursuant to a court order or disclosed in an administrative or legal action in which the data or its accuracy is a relevant issue. You may refuse to identify yourself in writing; but if you do, the Office of the State Auditor may not be able to fully review the reported evidence. The Office of the State Auditor may share identifying information with appropriate law enforcement agencies.